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Item 13 (h) of the provisional agenda*
Economic and environmental questions: international cooperation in tax matters

Draft resolution submitted by the Vice-President of the Council, Miloš Koterec (Slovakia), on the basis of informal consultations

Committee of Experts on International Cooperation in Tax Matters

The Economic and Social Council,

Recalling its resolution 2004/69 of 11 November 2004,

Recognizing the call made in the Monterrey Consensus of the International Conference on Financing for Development[1] for the strengthening of international tax cooperation through enhanced dialogue among national tax authorities and greater coordination of the work of the concerned multilateral bodies and relevant regional organizations, giving special attention to the needs of developing countries and countries with economies in transition,[2]

Recalling the request to the Economic and Social Council made in the Doha Declaration on Financing for Development[3] and the Outcome of the Conference on the World Financial and Economic Crisis and Its Impact on Development[4] to examine the strengthening of the institutional arrangements to promote international cooperation in tax matters, including the Committee of Experts on International Cooperation in Tax Matters,[5]

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* E/2011/100 and Corr.1.

[1] *Report of the International Conference on Financing for Development, Monterrey, Mexico, 18-22 March 2002* (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex.

[2] Ibid., para. 64.

[3] General Assembly resolution 63/239, annex.

[4] General Assembly resolution 63/303, annex.

[5] General Assembly resolution 63/239, annex, para. 16, and Assembly resolution 63/303, annex, para. 56 (c).

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Recognizing that while each country is responsible for its tax system, it is important to support efforts in these areas by strengthening technical assistance and enhancing international cooperation and participation in addressing international tax matters, including in the area of double taxation,

Also recognizing the need for an inclusive, participatory and broad-based dialogue on international cooperation in tax matters,

Noting the activities developing within the concerned multilateral bodies and relevant subregional and regional organizations, and recognizing the need to promote collaboration between the United Nations and other international bodies dealing with cooperation in tax matters,

Welcoming the convening of a discussion in the Economic and Social Council on 26 April 2011 on international cooperation in tax matters,

Taking note of the report of the Committee on its sixth session,[6]

1. *Welcomes* the work of the Committee of Experts on International Cooperation in Tax Matters to implement the mandate given to it by the Economic and Social Council in resolution 2004/69, and encourages the Committee to continue its efforts in this regard;

2. *Notes with appreciation* the report of the Secretary-General[7] on strengthening of institutional arrangements to promote international cooperation in tax matters, including the Committee of Experts on International Cooperation in Tax Matters, and acknowledges the need for enhanced dialogue among national tax authorities on issues related to international cooperation in tax matters;

3. *Recognizes* the need for continued consultations to explore options with regard to the strengthening of institutional arrangements to promote international cooperation in tax matters, including on the issue of the conversion of the Committee of Experts on International Cooperation in Tax Matters into an intergovernmental subsidiary body of the Economic and Social Council;

4. *Emphasizes* that it is important for the Committee to enhance its collaboration with other international organizations active in the area of international tax cooperation, including the International Monetary Fund, the World Bank and the Organization for Economic Cooperation and Development;

5. *Requests* the Secretary-General to submit to the Economic and Social Council a report on the role and work of the Committee in promoting international cooperation in tax matters, including further options on strengthening the work of the Committee and its cooperation with concerned multilateral bodies and relevant regional and subregional organizations;

6. *Decides* to hold a one-day meeting in 2012 in conjunction with the special high-level meeting of the Council with the Bretton Woods institutions, the World Trade Organization and the United Nations Conference on Trade and Development to consider international cooperation in tax matters, including institutional arrangements to promote such cooperation;

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[6] *Official Records of the Economic and Social Council, 2010, Supplement No. 25* (E/2010/45).

[7] E/2011/76.

7. *Encourages* the President of the Economic and Social Council to issue invitations to representatives of national tax authorities to attend the meeting;

8. *Stresses* the need for appropriate funding for the subsidiary bodies of the Committee to enable those bodies to fulfil their mandates;

9. *Reiterates* in this regard its appeal to Member States, relevant organizations and other potential donors to consider contributing generously to the trust fund for international cooperation in tax matters established by the Secretary-General in order to supplement regular budget resources, and invites the Secretary-General to intensify efforts to that end.